

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

BIG LOTS, INC., *et al.*,

Debtors.<sup>1</sup>

Chapter 11

Case No. 24-11967 (JKS)

(Jointly Administered)

**Re: D.I. 2712**

**CERTIFICATION OF COUNSEL REGARDING ORDER GRANTING MOTION OF  
DEBTORS TO DETERMINE TAX LIABILITY AND STAY PROCEEDINGS**

The undersigned counsel to the above-captioned debtors and debtors in possession (the “**Debtors**”) hereby certify as follows:

1. On May 8, 2025, the Debtors filed the *Motion of Debtors to Determine Tax Liability and Stay Proceedings* [D.I. 2712] (the “**Motion**”), requesting that the Court determine the Debtors’ tax liability with respect to over 100 different tax accounts in Texas.

2. The deadline to file responses to the relief requested in the Motion was May 22, 2025, at 4:00 p.m. (ET) (the “**Response Deadline**”). The Debtors extended the Response Deadline for Collin Central Appraisal District to June 18, 2025.

3. On May 22, 2025, certain Texas taxing authorities represented by (i) Linebarger Goggan Blair & Sampson, LLP (the “**Linebarger Claimants**”), (ii) Perdue,

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<sup>1</sup> The debtors and debtors in possession in these chapter 11 cases, along with the last four digits of their respective employer identification numbers, are as follows: Great Basin, LLC (6158); Big Lots, Inc. (9097); Big Lots Management, LLC (7948); Consolidated Property Holdings, LLC (0984); Broyhill LLC (7868); Big Lots Stores - PNS, LLC (5262); Big Lots Stores, LLC (6811); BLBO Tenant, LLC (0552); Big Lots Stores - CSR, LLC (6182); CSC Distribution LLC (8785); Closeout Distribution, LLC (0309); Durant DC, LLC (2033); AVDC, LLC (3400); GAFDC LLC (8673); PAFDC LLC (2377); WAFDC, LLC (6163); INFDC, LLC (2820); Big Lots eCommerce LLC (9612); and Big Lots F&S, LLC (3277). The address of the debtors’ corporate headquarters is 4900 E. Dublin-Granville Road, Columbus, OH 43081.

Brandon, Fielder, Collins & Mott, L.L.P. (the “**Perdue Claimants**”), and (iii) McCreary, Veselka, Bragg & Allen, P.C. (the “**McCreary Claimants**”), filed responses to the Motion.

4. The Debtors have resolved the responses with respect to certain of the tax accounts subject to the Motion. The parties are continuing to work toward resolutions with respect to the remaining appraisal districts.

5. Accordingly, the Debtors have revised the proposed order to (1) remove the tax accounts that are still being reconciled, and (2) incorporate the resolutions agreed upon with the various appraisal districts and taxing authorities. A copy of the revised proposed form of order is attached hereto as **Exhibit A**. Counsel for the Linebarger Claimants, the Perdue Claimants, and the McCreary Claimants have reviewed the revised proposed form of order and do not object to its entry.

6. For the convenience of the Court and all parties in interest, attached hereto as **Exhibit B** is a redline of the revised proposed order against the proposed order that was filed with the Motion.

WHEREFORE, the Debtors respectfully request that the Court enter the proposed form of order at its earliest convenience.

*[Remainder of page left intentionally blank]*

Dated: June 18, 2025  
Wilmington, Delaware

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